

REVISED AGENDA



- Committee - **GOVERNANCE AND AUDIT COMMITTEE**
- Date & Time - Thursday, 19 March 2026 at 6.30 pm
- Venue - Meeting Room 1, Council Offices, Priory Road,
Spalding

Membership of the Governance and Audit Committee:

Councillors: A C Beal (Chairman), C J T H Brewis, M Geaney (Vice-Chairman),
A Harrison, S Hutchinson, S-A Slade and T Sneath

Independent Co-opted Persons: A Cartwright and G Hall

Quorum 3.

Persons attending the meeting are
requested to turn off mobile telephones

Democratic Services
Council Offices, Priory Road
Spalding, Lincs PE11 2XE

Date: 13 March 2026

AGENDA

1. Apologies for absence.
2. Declaration of Interests -
(Where a member has a Disclosable Pecuniary Interest the Councillor must declare the interest to the meeting and leave the room without participating in any discussion or making a statement on the item, except where a member is permitted to remain as a result of a grant of dispensation).
3. Minutes - (Pages 5 - 20)
To sign as a correct record the minutes of the meeting held on 29 January 2026 (enclosed).
4. Actions - (Pages 21 - 22)
An update on actions that arose at the 29 January 2026 Governance and Audit Committee meeting (enclosed).
5. Indicative External Audit Plan and Strategy for the year end ended 31 March 2026 - (Pages 23 - 60)
To consider the Indicative External Audit Plan and Strategy for the year ending 31 March 2026 (report of the Director - KPMG enclosed).
6. Accounting Policies 2025/26 - (Pages 61 - 82)
To review and agree the Accounting Policies for inclusion in the Financial Statements 2025/26 (report of the Director of Finance (Section 151 Officer) enclosed).
7. Q3 Treasury Report 2025/26 - (Pages 83 - 100)
To provide Members with an update on Treasury Management performance and activity to ensure best practice is maintained (report of the Director of Finance (Section 151 Officer) enclosed).
8. Quarter 3 Risk Report 2025/26 - (Pages 101 - 122)
To provide an update on risk as at the end of December 2025 (report of the Assistant Director – Governance enclosed).
9. Regulation of Investigatory Powers Act (RIPA) 2000 – Annual Update - (Pages 123 - 130)
To advise Members of any RIPA regulatory activity in the last 12 months and any work needed to ensure arrangements across the Partnership remain compliant and provide assurance that our legal obligations are effectively managed (report of the Assistant Director – Regulatory and Senior Responsible Officer (SRO) for RIPA enclosed).
10. Internal Audit Annual Plan 2026/27 - (Pages 131 - 140)
To set out the annual plan of internal audit activity for 2026/27, for the attention, consideration and approval of the committee (report

of the Head of Internal Audit Lincolnshire County Council enclosed).

11. Internal Audit Progress Report - March 2026 - (Pages 141 - 154)
To provide the Committee with a summary of internal audit activity as at March 2026 (report of the Head of Internal Audit – Lincolnshire County Council enclosed).
12. Governance and Audit Committee Work Programme - (Pages 155 - 166)
To set out the Work Programme of the Governance and Audit Committee (report of the Democratic Services Manager enclosed).
13. Any other items which the Chairman decides are urgent. -

NOTE: No other business is permitted unless by reason of special circumstances, which shall be specified in the minutes, the Chairman is of the opinion that the item(s) should be considered as a matter of urgency.